

Chapter 7.—Miscellaneous Charges.

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Refunds of Revenue.

99. No useful check can be exercised over refunds of revenue in the Account Office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is therefore essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 13) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

100. The sanction necessary for refunds of revenue is regulated by the orders of the Local Governments. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

101. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

102. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix C.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his account.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the District Engineer with instructions to forward it to the Accountant General as soon as possible. The object of the District Engineer's verification is solely to enable the Railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

103. A Local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

104. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise, it is brought to account in the Civil Department. Contingent charges follow the same rule.

Discount on Stamps.

105. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate: in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

Commission to Registrars.

106. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

107. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Rewards to Informers (Indian Customs Act).

108. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

109. Amounts payable under treaty to Native States are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

110. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers entrusted with special political expenditure and for the guidance of Account Officers:—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes:—

Class I.—Charges requiring the sanction of Government, either specific or general—

Salaries and Allowances.

1. Salaries of Officers.
2. Salaries of fixed establishment (both permanent and temporary).
3. Deputation allowance.
4. Sumptuary allowance.
5. Outfit allowance.
6. Travelling allowance (if different from that admissible under the Civil Service Regulations).
7. Free rations.
8. Compensation for dearness of provisions.

Class II.—Charges for which allotment may be made with discretion to the Officer in charge—

Initial charges.

1. Purchase of tents.
2. " " of camp furniture and equipment.
3. " " of transport equipment.
4. " " of Toshakhana articles.
5. " " of mess equipment.
6. " " of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, i.e., camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
 - (a) To camp followers for loss of transport animals.
 - (b) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animals.
19. Construction of boundary pillars.
20. Miscellaneous expenses.

II.—(a) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under “Salaries and Allowances” present emoluments and the deputation and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those authorised under rule, is in any case recommended, the precise nature* of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations, either free of charge or on payment, should be specified. A scale should be proposed for the issue of rations on payment, as also, if necessary, for “Compensation for dearness of provisions.” No expenditure should be incurred under class I in excess of the amounts sanctioned.

*E.g., exemption from the “ten days” halt rule, increased daily or mileage allowances, etc.

(b) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared. The estimate for “Recurring charges” can, in the first instance, be a rough forecast only, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved, and under “Recurring charges” grants may be transferred from one head to another, provided the total grant is not exceeded.

† The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

III.—An officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant General. The officer should therefore apply to the Accountant General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant General of the issue of letters of credit.

IV.—A cash book in Form 13 (A) should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as “Received from the Treasury of —.” The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening

Page 49, Article 110—

For the words “entrusted with special political expenditure” in the first sentence, and in Rule III of this Article substitute “in charge of special political missions.”

6th list—1-8-14.

balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret or confidential vouchers, to the Accountant General from whom the letters of credit were obtained.

V.—As far as possible vouchers should be furnished of all items of expenditure exceeding R10. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying a cash account should contain the certificates prescribed in Article 88 of the Civil Account Code. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchers will be simply quoted as “Confidential voucher No. _____, dated_____.” The Government concerned will on passing these vouchers intimate to the Accountant General that “Confidential voucher No. _____, dated_____ of (officer) has been passed for R_____.”

VII.—A supply of stationery as well as of Salary, Establishment Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A Store Account in Form 13B attached should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Accounts Office through the Government of India in the Foreign Department.

111—113. Cancelled

Expenditure against Grants at the disposal of the Home and Revenue Departments of the Government of India.

113A. When a sum of money is placed under the orders of the Home or Revenue Department of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department, stating—

- (a) the particular subject of the expenditure, which must always be within the general purpose of the grant;
- (b) the limit of the allotment made for it;

- (c) the person in whose charge the expenditure is to be;
- (d) the treasury or treasuries where he wants the money.

113B. A copy of this order is to be sent to the Comptroller, India Treasuries, who will then authorize the treasury to pay the amounts on the officer's receipt.

113C. The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case, he should advise the Treasury Officer of his action.

113D. An account of the expenditure against the allotment must be rendered to the Comptroller, India Treasuries, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department as the case may be.

113E. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

113F. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 113A, and the Secretary must proceed thereafter under Articles 113C, 113D, and 113E. No part of the grant may therefore be spent without an allotting sanction under Article 113A.

113G. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a Local Government. In such case, the order under Article 113A will be communicated both to the Comptroller, India Treasuries, and to the Accountant General of the Local Government. The Local Government and its Accountant General will thereafter manage the expenditure under Articles 113A to 113F.

Construction or Purchase of Vessels.

113H. Local Governments and Administrations may sanction the construction or purchase, at the cost of Provincial Revenues, of all vessels that may be required for inland navigation and for use at ports, subject to the following rules:—

- (a) without the previous sanction of the Government of India to be obtained through the Marine Department, the cost shall in no case exceed Rs1,00,000;

Page 52, Article 113 H.

Substitute "Provincial Governments" for "Local Governments and Administrations" in the first line of this Article.

[16th List—2-1-17.]

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- (b) the advice of the Director, Royal Indian Marine, as regards the type and cost of the vessel to be constructed or purchased, shall invariably be obtained, and shall be adopted on all material points;
 - (c) without the previous sanction of the Government of India in the Marine Department no boat or vessel shall be built otherwise than at a Government Dockyard;
 - (d) the preceding rules do not apply to non-seagoing vessels of any kind, other than those driven by engine power.